A STUDY OF CORPORATE SOCIAL RESPONSIBILITY IN HEALTHCARE OF SELECT COMPANIES IN INDIA

Synopsis

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TABLE OF CONTENTS

1. INTRODUCTION 1

1.1 Definitions: 1

1.2 Constitutional provisions associated with Health 2

1.3. Developmental Indicators: India 2

1.4. COVID-19 and observations of the Standing Committee on Health and Family Welfare 2

1.5. A brief note on Healthcare system organisation in India 3

1.6 CSR in India 4

1.7. CSR Expense and initiatives in Healthcare 5

1.8. Inquiry areas 7

1.9. Theories of Corporate Social Responsibility 7

2. LITERATURE REVIEW 9

2.1 Classification of Literature Review 9

2.2 Thematic analysis of Literature Review 9

2.3 Research Gap 24

3. CONCEPTUAL FRAMEWORK 25

4. NEED OF THE STUDY 26

5. OBJECTIVES OF THE PROPOSED RESEARCH 26

6. RESEARCH METHODOLOGY 27

6.1 Salient points about research methods 27

7. PROPOSED CHAPTERIZATION 30

8. REFERENCES 31

LIST OF TABLES

Table 1: Trends in CSR Expenditure on Health, Safe drinking water, sanitation, and poverty eradicating extreme hunger and malnutrition 5

Table 2: Unstructured mapping of health challenges and CSR initiatives 6

Table 3: Literature review classification 9

Table 4: Taxonomy of Literature Reviews (Theme wise) 16

Table 5: Summary of the research design 29

LIST OF FIGURES

Figure 1: India's Healthcare System (Source: Humphries et. al., 2020) 3

Figure 2: Thematic model of Literature Review on CSR in Healthcare (Self constructed) 10

Figure 3: Conceptual framework of proposed research (Self constructed) 25

1. INTRODUCTION

"IT IS HEALTH THAT IS REAL WEALTH AND NOT PIECES OF GOLD AND SILVER".
(MAHATMA GANDHI)

Health services are essential for any country in the world since they are important pillars of society's development. Good health is associated with individual productivity and national economic growth and development. According to the World Health Organization (WHO), global life expectancy at birth has increased from 66.8 years in 2000 to 73.3 years in 2019. Though one would expect that the increase in longevity may be accompanied by a greater number of years spent in good health, according to the WHO, this is not the case. Extended longevity is accompanied by increasing levels of disability and ill health. In terms of factors contributing to mortality, it may be noted that the leading cause of death differs across country groups. 87.8% of the deaths in higher-income countries were caused by non-communicable diseases (NCD) like heart disease, dementia and stroke. In lower-income countries, communicable diseases along with maternal, perinatal, and nutritional conditions were responsible for nearly 50% of the deaths. It is important to consider a few important definitions at this stage.

1.1 Definitions:

- Health: The WHO had defined health as a state of complete physical, mental, and social well-being and not merely the absence of disease and infirmity. Criticised for various reasons, this definition of Health was revised in 1984 to indicate "the extent to which an individual or group is able to realise aspirations and satisfy needs and to change and cope with the environment".
- Corporate Social Responsibility (CSR): There is no consensus globally on the definition of CSR. The World Business Council for Sustainable Development (WBCSD) defined CSR as the "continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large." For the purpose of the present research, the guidelines provided in the Indian Companies Act, 2013 are taken to imply CSR spending. Hence these are initiatives for the betterment of the community and do not include normal business operations or initiatives which impact the employees of the firm alone.

1.2 Constitutional provisions associated with Health

The 1946 Constitution of the WHO declares Heath to be a fundamental human right. It aspires for everyone to receive good quality health without incurring financial hardship. This aspiration is carried forward in the United Nations Agenda 2030 for Sustainable Development (SDG 3.8). In India, while health is not explicitly declared as a fundamental right, Article 47 of the Constitution of India has provided in the Directive Principles of State Policy that it is "the duty of the state to raise the level of nutrition and the standard of living, and to improve public health". Specifically, 'Public health and sanitation, hospitals and dispensaries, are a part of List II – the State List. The National Health Mission supports States/Union Territories (UTs) in improving their healthcare systems so that all citizens have access to high-quality, reasonably priced healthcare. Therefore, the provision of a good healthcare system in India is built into the Constitution as a State responsibility.

1.3. Developmental Indicators: India

A brief investigation into India's development indicators highlights that between 2008 – 2019, 43.9% of its population was facing multidimensional poverty; life expectancy at birth in 2019 was 69.66 years (Female: 70.95 years; Males: 68.46 years); the mortality rate for female adults (per 1000 population) was 147.16 (2014-2018), and for male adults (per 1000 population) was 203.62 for the same period. The percentage of children under age 5 suffering from moderate to severe malnutrition was 34.7% (2010-2019). 5% of one-year-old infants lacked immunisation against measles, and the infant mortality rate per 1000 live births was 29.9 in 2018. 65% of all deaths in India can be attributed to NCDs (Mabiyan and ET Health World, 2021). Prevention of communicable diseases requires a focus on sanitation and drinking water. To meet its commitments to provide healthcare to all, Government expenditure on health as a percentage of GDP (at current market prices) has increased from 1.0 % in 2011 to 1.6% in 2020 (Asian Development Bank, 2021).

1.4. COVID-19 and observations of the Standing Committee on Health and Family Welfare

The recent COVID-19 pandemic which engulfed the world in 2019 and is still currently underway has brought the focus firmly on healthcare services. COVID-19 incidence in the Indian population indicated 4,46,06,460 confirmed cases and 5,28,754 deaths (WHO) as of 7th October 2022. The Standing Committee on Health and Family Welfare (Chairperson: Mr. Ram Gopal Yadav) had noted

that for COVID-19 management, a focus was required on financing the health sector (increase percentage GDP spend to 2.5%); enhance health infrastructures like COVID care centres and hospital beds; fair pricing for treatment of COVID-19 in private hospitals; employment of healthcare workers and management to districts most stressed due to COVID-19; enhancement of testing facilities; safe use of drugs; vaccine administration as per WHO guidelines; and utilisation of AYUSH (Ayurveda, Yoga, Naturopathy, Unani, Siddha, and Homoeopathy) systems to combat the pandemic. However, the Indian Economic Survey 2022, cautioned that healthcare policy must not become 'beholden to saliency bias', i.e. overweighting a recent phenomenon which may not be repeated. It echoed the call to develop an agile health infrastructure, a continued use of Telemedicine to provide care to the last mile patient, as well as a focus on keeping patient Out of Pocket Expenses (OOPE) low. Against this backdrop, it becomes important to understand the health system in India, as well as the role of corporate social responsibility in providing healthcare to the masses.

1.5. A brief note on Healthcare system organisation in India

The healthcare system in India which caters to the health needs of more than 1.6 billion people is categorised into three levels: primary, secondary, and tertiary (Figure 1). At the primary level are Primary Health Centers (PHCs) and Sub Centers. At the secondary level, there are Community Health Centers (CHCs) and smaller sub-district hospitals. Finally, the top level, i.e., the tertiary level, consists of medical colleges and district/general hospitals. There are 722 district hospitals, 4,833 CHCs, 24,049 PHCs and 1,48,366 SCs in the country (Ministry of Health and Family Welfare, Government of India as of 2016.

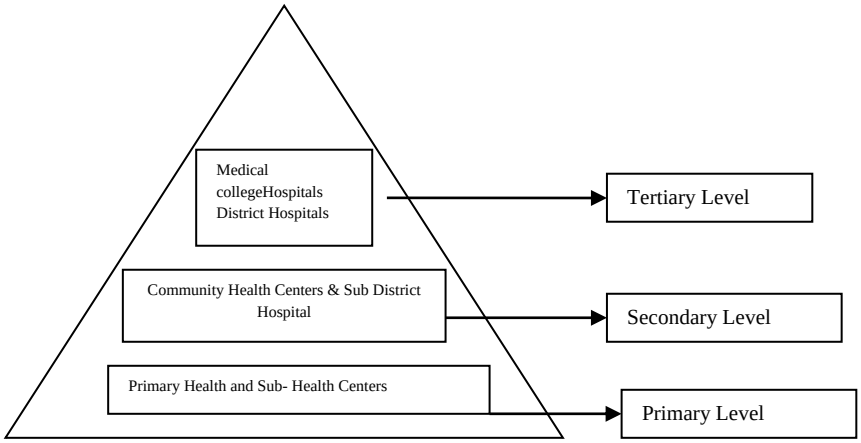

Figure 1: India's Healthcare System
Source: Humphries et. al., 2020)

1.6 CSR in India

Since the late 1800s, India had a tradition of industrial welfare and corporate philanthropy. Satapathy & Paltasingh (2019) discussed that the concept of philanthropy in India has developed from its own ethos and cultural values. Major initiatives in pre-independent India included institution building, support for education and research, health, disaster management, and women's empowerment. The Gandhian trusteeship concept during the fight for independence and the philanthropic efforts of wealthy corporate leaders ever the years like Tata, Birla, Bajaj, Godrej, Shri Ram, and Singhania initiated indigenous industrialization in India while also participating in philanthropic works. However, the early 1990s LPG (Liberalisation, Privatisation and Globalisation) policy significantly changed from a philanthropy-based approach to a multi-stakeholder viewpoint. The environment, community, customers, shareholders, suppliers, and employees are among the stakeholders. The era of globalization witnessed the addition of the Human resource development and sustainable development concepts developed in the 1980s by the Brundtland commission. In 1992 these were accepted by the Rio Earth summit. (As widespread acceptance of CSR was added to the companies act 2013). Further, the companies act 2013 made CSR spend and disclosures more widespread by a longer make of Indian companies.

1.6.1 CSR provisions in The Companies Act 2013

India became the first country to introduce mandatory disclosure of corporate social responsibility activities. CSR has traditionally been seen as an optional initiative. However, under the Companies Act, 2013, it was mandated that any company with a Turnover of Rs 1000 crores or more, a Net profit of Rs 5 crores or more, or a Net worth of Rs 500 crores or more would need to spend 2% of their average net profit over the previous 3 years on CSR initiatives. It would need to provide an explanation in the Board's report if it failed to spend the required amount on CSR efforts. As a result, India became the first and only nation worldwide to make CSR spending mandatory. Failure to comply with CSR rules would attract penalties - from aminimum fine of Rs 50,000 which may increase to Rs 25 lakhs. Section 135 (Appendix A) of the Companies Act 2013 made it essential for the Board of the company to authorise CSR. These provisions were applicable to both Indian and foreign companies (any company incorporated outside India, which had a place of business in India).

The Law required companies to set up CSR Committees to devise, monitor and recommend CSR activities. According to Nayan Mitra and Rene Schmidpeter (2017), the Companies Act 2013 would have impacted over 16, 237 companies, with an estimated flow of over Rs 200 billion into the economy every year. They believed that India would transform socially, economically and environmentally through financial investments in CSR. In terms of Corporate social responsibilities in healthcare which supplement the efforts of the government, it may be noted that the amended "Companies Act 1956", introduced as the "Companies Act 2013, permitted CSR expense in the following areas impacting health in Schedule VIII of the Act:

a. Eradicating extreme hunger and poverty **b.** Reducing child mortality and improving maternal health, and **c.** Combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases.

Other focus areas permissible for CSR expenses included: Education, Improving gender equality, safeguarding environmental sustainability, protection of national heritage, art and culture, measures for the benefit of armed forces veterans, war widows and their dependents, training to stimulate rural sports, nationally recognized sports, paralympic sports and Olympic sports, contribution to the Prime Minister's National Relief Fund (PM-CARES) or any other fund set up by the Central Government for socio-economic development, contribution to incubators or research and development projects, contributions to publicly funded Universities, rural development, slum area development, and disaster management, including relief, rehabilitation and reconstruction activities.

1.7. CSR Expense and initiatives in Healthcare

In accordance with mandatory disclosures related to CSR expenses, Table 1 provides insights into the exact amount of CSR expense being disclosed by firms on the National CSR portal.

Table 1: Trends in CSR Expenditure on Health, Safe drinking water, sanitation, and poverty eradicating extreme hunger and malnutrition

Year	CSR expenditure (Rs Cr)	Total No. of Companies	Total States and UTs	Top State
2020-21	8706.00	9296	37	Maharashtra
2019-20	6816.03	7950	36	Maharashtra
2018-19	5534.00	6111	35	Maharashtra
2017-18	4269.68	6093	38	Maharashtra
2016-17	3669.55	5678	37	Maharashtra

(Source: National CSR Portal, 2022)

It is observed that there has been a significant increase in CSR expenses on health, safe drinking water, sanitation and poverty eradicating extreme hunger and malnutrition initiatives by the corporate sector from 2016-17 to 2020-21. According to The Hindu (Jadhav, 2021), the share of healthcare in overall CSR expenditure was 27% in 2020–21. Since the COVID-19 pandemic, the government and the private sector have refocused on improving people's health infrastructure and well-being. In this context, it becomes important to understand whether there has been a shift or change in the CSR initiatives in healthcare and how they are addressing the needs of the community.

A pilot study undertaken by the researcher revealed the CSR initiatives in healthcare of twenty firms from the Nifty 50 index. Secondary sources of data were used for data collection e.g. Annual reports, Business Responsibility reports etc. It was observed that the firms provided hospitals, hospital staff services, equipment and machines, medicines like ventilators, healthy meals, awareness sessions, consultant services, childcare, maternity healthcare, masks, HIV/AIDS awareness, digital services, etc. either on their own, or with the help of partners from the non-profit sector, and the government. While CSR in healthcare was one of the significant segments of CSR contribution, due to the pandemic, the healthcare sector became the highest-contributed segment of CSR in the year 2019-20 and 2020-21. An initial unstructured mapping of health statistics and CSR initiatives in Healthcare is captured in Table 2.

Table 2: Unstructured mapping of health challenges and CSR initiatives

Statistics on Health Challenges in India	CSR Initiatives in Healthcare
Maternal Mortality ratio was 113 for 1,00,000 live births (2016-18) Neonatal mortality rate was 26 per 1000 live births Infant mortality rate was 28.3 per 1000 live births Major communicable diseases were Typhoid, Malaria, Jaundice, Tuberculosis, Coronavirus etc According to the WHO more than 17 million people were killed by infectious diseases Non-communicable diseases contributed to approx. 5.87 million deaths As per National Crime Records Bureau, more than 2300 people died due to drug overdose between 2017 – 19. The highest number was in the age group 30 – 45 years Number of people in road accidents is approx. 4,50,000 leading to about 1,50,000 deaths. The Environmental Health Indicator (2016) considered Air Quality, Water Quality and Water sanitation and health impacts. India ranked 168 out of 180 countries as per the Environment Performance Index (2020)	Maternity, childcare and initiatives for special children Hospital, Infrastructure, and Staff assistant services Free medicine and consultant services Distributions – Free medical kits and healthy meals Funds for health treatment Funds for government health programmes Pandemic and disaster relief Initiatives for environment sustainability Awareness programmes – nutrition etc. Digital services like Telemedicine Initiatives for Road traffic control

The first column shows the health issues related information taken from UNICEF, NCBI, EPI Index, MOHFW annual reports and WHO reports. There are other challenges like lack of awareness, the difficulty in accessing healthcare, the shortage of healthcare professionals, the high expense of healthcare, and the lack of accountability (Kasthuri,2018). The second column shows CSR initiatives associated with healthcare. While one is able to understand that there are multiple challenges associated with health, a one-to-one mapping of initiatives addressing a health need and CSR initiative is not available.

1.8. Inquiry areas

It may be construed from the above discussion, that the healthcare needs of the community may differ amongst regions and communities. A wide variety of CSR initiatives in healthcare exist, and they would have been signed off by the CSR committees of the Boards. However, there is no inventory of CSR initiatives in healthcare available currently which firms may go through to select in response to specific community needs. There is also no information available on the positive impacts associated with a CSR initiative addressing a particular need, or any negative outcomes. There is a further need to understand the experience of the firms while implementing such initiatives on the ground. This information can be gathered only by studying an initiative holistically from the perspective of different stakeholders. This information will be relevant for future CSR managers as well as other relevant partners in understanding the implementation challenges and solving them. As the Indian economy grows, more and more firms from the corporate sector will join the providers of CSR initiatives in healthcare. If a study is not done to capture the experiences of the current CSR practitioners, important information in this regard will be lost. It is with this aim that the present research will aim to study trends in CSR initiatives in healthcare as well as investigate a few select examples of initiatives to gain a holistic understanding of the dynamics involved (motivations, initiatives, challenges, enablers, effects etc).

1.9. Theories of Corporate Social Responsibility

Garriga and Melé (2004), Secchi (2007) further divided all approaches ‘instrumental’, "political", "integrative" and "ethical theories’ of CSR into different theories. As explained by Bhatnagar, (2015).

Instrumental theories: The instrumental viewpoint is based on the idea that the goal of companies is

to produce assets or wealth, and that CSR supports this objective (Bhatnagar, 2015). Garriga & Mele (2004) proposed that the end goal of CSR is wealth generation. These are further divided into maximising shareholder value, achieving competitive advantage, and cause-related marketing.

Political theories: Political theories focused on companies' power in society and responsive use of power in the world. It's an interconnection between a company, society and the position of responsibility that the company holds (Garriga & Mele, 2004). Political theories may be studied as corporate constitutionalism, integrative social contract theory, and corporate citizenship. These factors are all incorporated into the "political" concept of CSR, which gives companies societal power. CSR indicates that a business should exercise its social power responsibly and that it has obligations to the community as a company citizen (Bhatnagar, 2015).

Integrative theories: Integrative theories propose that companies are concerned with meeting societal needs and centered on the identification, examination, and handling of social demands that lead to increased social acceptance and prestige (Garriga & Mele, 2004). These are divided into issues management, the principle of public responsibility, stakeholder management, and corporate social performance. Integrative CSR theories assess how well companies incorporate societal demands, consistency, and progress. The wants and needs of society must be included in companies' practices (Bhatnagar, 2015).

Ethical theories: Ethical theories are largely based on the ethical duties that companies have towards society. It focused on the standards of ethics that support the bond between the company and society. They are grounded in concepts that express what is morally right or what is required to build an ideal society (Garriga and Mele, 2004). The normative stakeholder theory, theory of universal rights, sustainable development, and the common good approach comprises the ethical theories. Companies must conduct themselves ethically in order to protect citizens' liberties to dignity (Bhatnagar, 2015).

The triple bottom line concept includes insustainable development theories of CSR, expanding the economic perspective to social and environmental factors for long-term business prospects. The Brundtland Commission Report introduced the concept of sustainable development in 1987 at the World Commission on Environment and Development (United Nations), defining it as "fulfilling the requirements of the present without compromising the ability of the future generation to satisfy their

own needs." Garriga and Mele (2004).

2. LITERATURE REVIEW

For the purpose of literature review, various papers were reviewed with the search strong for CSR in healthcare. Databases like Web of Science, Scopus, Ebsco, and Google scholar for the period 2009 to 2022 were researched. Out of a preliminary list of 96 papers, 81 were selected on the basis of relevance.

2.1 Classification of Literature Review

The papers were categorized on the basis of themes, context, type and research design used. Within themes, 81 papers were discussed. 74 papers were of the international context, 44 were qualitative in nature and 39 were observed to be descriptive in nature.

Table 3: Literature review classification

Literature review classification	
1. The themes of the papers	
CSR in Healthcare and SDG	5
CSR Disclosure (Communication)	6
Perceptions on CSR	5
CSR Framework	7
CSR Motivations	4
CSR Initiatives	34
COVID-19 Responses	6
CSR Outcomes	14
2. Context of the papers	
Indian	7
International	74
3.Types of data for analysis	
Qualitative	44
Quantitative	24
Mixed (qualitative and quantitative)	13
4. Research Design	
Exploratory	10
Analytical	32
Descriptive	39

2.2 Thematic analysis of Literature Review

The present subsection presents the thematic discussion of the papers reviewed. These all readings are based on CSR in healthcare.

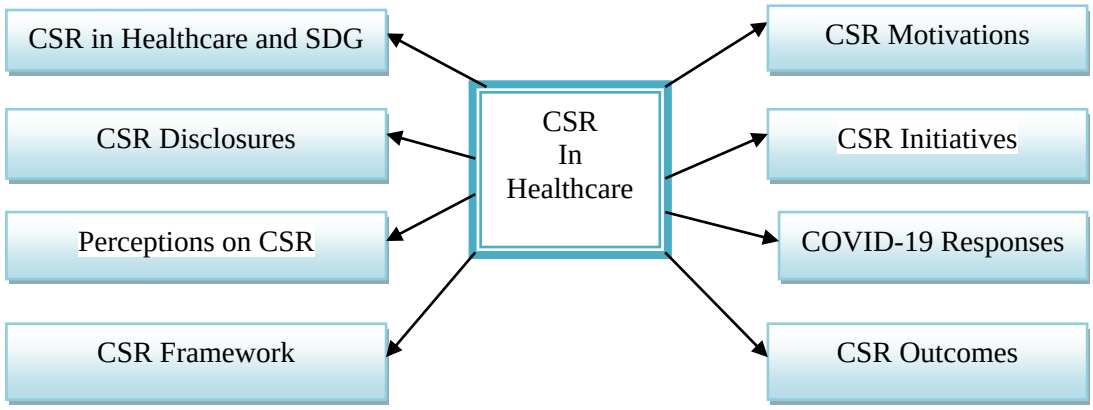

Figure 2: Thematic model of Literature Review on CSR in Healthcare (Self constructed)

2.2.1. CSR in Healthcare and SDG:

Nisa, Paksi, Hutami & Fadilla (2021), used qualitative methods and data collected indirectly from their sources through a questionnaire to study the context of the association between CSR and SDGs in Indonesian society. They observed and explained the efforts of Unilever in helping achieve the Sustainable Development Goals, especially Goal 3, 'Good health and well-being.

Ryszawska & Zabawa (2018) studied Banks' responsibilities toward environmental sustainability and conducted a critical analysis with the use of the induction method and comparison method to answer timely the new demand of sustainability prepared according to GRI standards. Gulati (2017) drew attention to bridging the gap between the primary healthcare needs of the unreached population through CSR funds for accessible and affordable health for all. Tara, Singh & Kumar (2014) studied green marketing, green banking and green environment initiatives with content analysis and overserved that they were closely interrelated to each other. They utilised grounded theory and observed the individual factors contributing to and responsible for the environment. This theme presented studies in relation to CSR and SDG along with Environment sustainability.

2.2.2. CSR Disclosure/ Communications

Yoon & Lam (2013) studied CSR communication of the alcohol companies' recent CSR engagements and political and corporate strategies using a qualitative method for data collection and analysis. They

identified three CSR tactics of alcohol companies toward public health concerns. First, CSR was used by alcohol manufacturers to shape issues, clarify problems, and direct policy discussions which helps them to direct responsibility for consumption to the users. Second, to delay and oppose alcohol control laws, the alcohol companies support CSR initiatives on voluntary regulation. Third, the alcohol companies were involved in charity sponsorships to gain priority access to developing alcohol markets and to indirectly market their brands.

Pulker, Trapp, Scott & Pollard (2018) observed that supermarkets communicated commitments to public health with the use of content analysis under 14 themes and analysed the world's largest 100 retailers as per the Global Powers of Retailing report and 31 supermarkets' published CSR reports from 2013 to 2018. They found that supermarkets were willing to take steps towards sustainable development, but few were taking action for nutrition and food. This theme included various companies' and retailers' views on health-related strategies and patterns towards CSR in Healthcare.

It may note that the business responsibility reports of companies do indicatethe amount of CSR funds and community development initiatives.

2.2.3. Perceptions on CSR:

Rahman, Jahan & McDonald (2010) presented an exploratory (qualitative) study about how shareholders perceived CSR contribution in healthcare by the Islamic Bank Central Hospital (IBCH) in Bangladesh with the use of content analysis. They identified that IBCH was working very well and contributed to human health with proactive and advanced technology and well-skilled staff. Lee, Kim, Kim & Kang (2019) presented an empirical study on public awareness, preferences, and expectations regarding the social contribution of the pharmaceutical industry's CSR activities through the conduct of an online survey in two groups of 1,298 respondents.

They observed that 26.9% of the respondents were aware of and 7.9% of respondents had experience with such activities. Out of 6 CSR activities (promoting public health, emergency disaster relief support, development of innovative drugs in untreated areas, support for research on new drug development, and more) related to health, both groups preferred promoting public health. They concluded that CSR initiatives as per public preferences may be an effective strategy to improve public awareness of the pharmaceutical industry's CSR activities. The second highest preference for

new drug development showed that the community believed pharma companies fulfilled unmet medical needs by developing new drugs.

Morgan, Widmar, Wilcoxc& Croney (2018) investigated how US residents perceived CSR areas relevant to the food delivery system and conducted an online survey of 1,201 U.S. residents. They observed that society perceived health and safety first and the environment second. Kim & Ramos (2018) studied stakeholders' perceptions of fast-food companies' CSR on public health. For this, an online experiment was conducted. They divided CSR into 2 types: health-related and generic social-related. They also divided public perception into 2 chain images: healthier and general fast food. They observed that fast food restaurants elicited generic social issue-related CSR more, and stakeholders did not distinguish between CSR types if a company had a health-positive image. A positively perceived CSR motive was important for predicting mutually beneficial communication, investment, and purchasing intentions as well as for showing neutral to moderately positive responses to both CSR. This theme presents the various perceptions of shareholders, the public and residents in relation to healthcare CSR.

2.2.4. CSR Framework:

Rela, Ramli, Rusdan, Mappasomba & Nikoyan, (2020) conducted an empirical study with structural analysis on CSR with community well-being (CWB) in the mining industry. They observed mining companies contributed to the CWB and sustainable development and proposed a structural analysis model of CSR with CWB.

Humsona, Wijaya, Kartono & Wibowo (2021) conducted a qualitative study on the potential creation of a framework for the tourism CSR model during the COVID-19 pandemic, which would boost the rate of visitor growth. They suggested 5 stages for creating a tourism model in a COVID-19 pandemic: identify learning goals, focus on the specific problem at work, reflect on personal predispositions, learn about learning, and develop reflexivity.

Panagiotopoulos (2021) studied frame of CSR and explored whether thepandemic-related CSR efforts of businesses may be considered tactical or strategically driven CSR in Greece. Qualitative content analysis was used. The author identified the new formation of CSR between tactical and strategic CSR as a hybrid called critical CSR (it had both characteristics of strategic and also critical CSR). This

theme presents approaches and models related to CSR in healthcare in relation to both public and private healthcare.

2.2.5. CSR Motivations:

Tomina & Sorana (2020) studied the companies' consistency to support elder, sick and poor citizens during COVID-19. They described that only charity would not be enough to fulfil community health needs during the COVID-19 pandemic. There was a need to spend quickly on health infrastructure and supportive action for needy people (sick, poor, and senior citizen), and discussed Romanian companies' health support and donations through which they scaled up healthcare CSR. This theme shows the reasons and needs for doing CSR like philanthropic views, gaining profit and maintaining sustainability.

2.2.6. CSR Initiatives:

This theme highlights various CSR initiatives. This literature analysed the annual and specific CSR healthcare initiatives by different sectors such as banks (Hossain, Yahya, Rahman, Sobhani & Rahman, 2019; Alam, 2020), financial institutions (Khandelwal & Sharma, 2015), food and beverage companies (Kent, Pauzé, Guo, Kent & Jean-Louis, 2020), pharmaceutical industry (Dănescu& Popa, 2020; Droppert& Bennett, 2015), FMCG Companies (Khan, 2009), oil and gas companies (Tallio, 2015; Uduji, Okolo-Obasi &Asongu, 2019; Kirat, 2015), CSR initiatives by hospitals (Majchrzak-Lepczyk & Bober, 2016), healthcare companies (Haddiya, Janfi&Guedira, 2020), alcohol companies (Mialon& McCambridge, 2018), tobacco companies (McDaniel, Cadman & Malone, 2018; Hirschhorn, 2004), and online gambling companies (ani-de-Soriano, Javed & Yousafzai, 2012).

Thorsteinsdóttir, Ovtcharenko& Kohler (2017) studied improving medical facilities. They conducted case studies of six public and private pharmaceutical companies in Brazil. They observed that weak connection between government preferences and pharmaceutical companies' CSR but there was a significant opportunity on a large scale, which could improve access to medicines in the country. Amusan (2015) revealed the South African government's efforts to supply HIV/AIDS drugs at a reasonable price based on suggestions from the World Trade Organization-Trade Related Aspects of Intellectual Property Rights (WTO-TRIPS) with the help of various models related to drugs and its cost.

2.2.7. COVID-19 Responses:

Giacomini, Martini, Sancino, Zola &Cavenago (2021) studied stakeholders' sentiment about CSR actions implementation during the first peak of COVID-19 in Italy between Feb 2020 to April 2020. Sentimental analysis was used on published news on Twitter and Italian news agencies. Identified companies that engaged in CSR programmes were observed to be more successful in promoting positive interactions and attitudes among the general public.

Raimo, Rella, Vitolla, Sánchez-Vicente & García-Sánchez (2021) studied the support of the Spanish companies' partnerships with NGOs during the COVID-19 pandemic. Multiple case studies based on 14 companies listed on the Madrid Stock Exchange that collaborated with various NGOs were collected. They recognized that these partnerships were mainly aimed at providing food, health, and social and technological support to society and vulnerable individuals.Manuel & Herron (2020) reviewed various recent CSR models on ethical business responses and decisions regarding the COVID-19 pandemic. They observed that vital philanthropic CSR have been done during the pandemic, and both utilitarian and deontological factors were influenced in response to the need of internal and external stakeholders. This theme includes COVID-19 related responses only.

2.2.8. CSR Outcomes:

Various CSR outcomes in the space of CSR in healthcare have been investigated by researchers. brand image (Hanson, Jiang, Ye and Murthy, 2019), patient satisfaction and brand loyalty (Hossain, Yahya, and Khan, 2019), brand attitudes and customer loyalty (Yuliati, Balqiah, and Sobari, 2017), Public health and company image (Todorov and Todorova, 2019), reputation by environmental CSR (Khan, Yu and Umar, 2021), environment sustainability (Stankovic, Dukic, and Stankovic, 2019), (Wang, 2021), corporate image and customer trust (Chen,Khan, and Hongsuchon, 2021),community satisfaction and public health (Duah, and Holmes, 2019).

Only a few of these are discussed specifically:

Brand Attitude

Yuliati, Balqiah, Sobari& Astuti (2017) analysed customers' brand attitudes, perceived quality of life, and loyalty in 3 companies in Indonesia to explore their healthcare activities. Data was collected from the survey of 240 respondents and data was analysed by using multiple regressions. They observed

that all 3 companies generated different motivations and had different ways to attract the community and different business activities. Todorov & Todorova (2019) explained Schwaiger's model of corporate reputation concerning CSR and studied CSR as a key to brand image and public health. They observed that companies do CSR for making a profit but also for environmental sustainability, social cause and consumer trust. In today's scenario companies achieve long-run sustainable advantages through an ecological model and implementation which provides quality of life and better health. CSR is a wide term not just for the company image, but for the environment, society, public health and the future of the globe.

Community satisfaction with CSR

Agyemang-Duah, Arthur-Holmes, Sobeng, Peprah, Dokbila, Asare & Okyere (2019) explored local community satisfaction towards health CSR by the Newmont Ghana Gold Limited (NGGL) in Ghana, using descriptive cross-sectional and mixed-method study. The identified community was satisfied with 60% of the dust suppression measures, 52% were satisfied with health education/awareness creation, 51% were satisfied with malaria control programmes and 52% were satisfied with the provision of alternative sources of drinking water by the NGGL.

Consumer Trust

Chen, Khan, Hongsuchon, Ruangkanjanases, Chen, Sivarak& Chen (2021) conducted a survey through questionnaires. 300 hotel customers' responses data was analysed through the partial least square-structural equation modelling (PLS-SEM) model. They discovered that while charitable CSR did not affect the company image, economic, legal, and ethical CSR had a positive influence on Customer trust. Customer trust played a complete mediating role in the interaction between corporate image and ethical and philanthropic CSR. In contrast, it played a minor role in the relationship between economic and legal CSR. Lubis (2018) studied to evaluate the effects of CSR on the healthcare industry, focusing on government hospitals with, data collected from 200 hospital patients from four government hospitals through questionnaires and data analysed by using the path analysis in AMOS with regression method. He observed that patient loyalty, hospital reputation and value were positively affected by CSR and suggested that CSR be used as a strategic tool to improve hospital value.

Sustainable development

Saiz-Álvarez, Vega-Muñoz, Acevedo-Duque & Castillo (2020) studied the primary driving forces behind consumer purchases of goods and services offered by the B Corps in Latin America, as per grounded theory and examined 147 organisations from 14 countries listed at the B Corp Directory for Latin America. They observed that B corps served sustainable products, and created a more sustainable economy beyond CSR, and B corps' combination of social and economic development.

Table 4: Taxonomy of Literature Reviews (Theme wise)

SDG and CSR in Healthcare									
Title, Author(s) (years)	**Journal names**	**Category**	**Context**		**Data type**		**Methodology**		
			National	**International**	**Qualitative**	**Quantitative**	**Exploratory**	**Analytical**	**Descriptive**
Green banking-green marketing-green environment. Tara,Singh, and Kumar (2014)	CLEAR International Journal of Research in Commerce & Management	Article	✓		✓			✓	
Unilever's contribution to achieving sustainable development goals 3 in Indonesia. Nisa,Paksi and Hutami (2021)	E3S Web of Conferences	Article		✓	✓				✓
The environmental responsibility of the world's largest banks. Ryszawska, and Zabawa (2018)	Economics & Business	Article		✓	✓			✓	
Bridging miles to achieve milestones: Corporate social responsibility for primary health care. Gulati (2017)	Indian Journal of Public Health	Article	✓		✓			✓	
Dystopic Prospects of Global Health and Ecological Governance: Whither the Eco-Centric-Humanistic CSR of Firms? Ahen (2018)	Humanistic Management Journal	Article		✓	✓			✓	
CSR Disclosure									
The illusion of righteousness: corporate social responsibility practices of the alcohol industry. Yoon and Lam (2013)	BMC Public Health	Article		✓	✓			✓	

Global supermarkets corporate social responsibility commitments to public health: a content analysis. Pulker, Trapp and Scott (2018)	Globalization and Health	Article		✓		✓		✓	
Role of CSR Expenditure in Health Care--A comparative Study of Select Market Cap Ranked Indian Companies. Rao,Nagarkar, and Bhat (2019)	Indian Journal of Public Health Research & Development	Article	✓		✓			✓	
Corporate social responsibility reporting of the U.S. companies in the energy sector. Thompson and James (2013)	Oil, Gas & Energy Quarterly	Article		✓	✓				✓
The post-2015 landscape: vested interests, corporate social responsibility and public health advocacy. Herrick (2016)	Sociology of Health & Illness	Article		✓	✓		✓		
Putting the "Love of Humanity" Back in Corporate Philanthropy-The case of Health Grants by Corporate Foundations. Boodoo,Henriques, and Husted (2021)	Journal of Business Ethics	Article		✓	✓	✓	✓		
Perceptions on CSR									
CSR by Islami Bank in healthcare -- stakeholders' perception. S Rahman, S Jahan, and McDonald (2010)	Bangladesh Journal of Medical Science	Article		✓	✓		✓		
Green Organizational Culture, Corporate Social Responsibility Implementation, and Food Safety. Liu and Lin (2020)	Frontiers in Psychology	Article		✓	✓				✓
The Impact of Perceived Corporate Social Responsibility on Dining Intention in US Restaurants: Focusing on Customers Health. Liu and Tse (2021)	Journal of Culinary Science & Technology	Article		✓		✓			✓
Public preferences for corporate social responsibility activities in the pharmaceutical industry: Empirical evidence from Korea. Lee, Kim, Kim and Kang (2019)	PLoS ONE	Article		✓		✓	✓		
Perceptions of Agriculture and Food Corporate Social Responsibility. Morgan, Widmar and Wilcoxc (2018)	Journal of Food Products Marketing	Article		✓		✓			✓
CSR Framework									

Tourism CSR Model during the COVID-19 Pandemic: Literature Review. Humsona, Wijaya, and Kartono (2021)	E3S Web of Conferences	Article		✓	✓			✓	
Conceptual model of corporate social responsibility impact on community well-being. Rela, Ramli, and Rusdan (2020)	Entrepreneurship and Sustainability Issues	Article		✓	✓				✓
Embodying responsibility: children's health and supermarket initiatives. Colls and Evans (2008)	Environment & Planning A	Article		✓	✓				✓
Top 120 australian and new zealand companies -- corporate social responsibility index. Infinsia (2006)	Innovation: Management, Policy & Practice	Article		✓		✓			✓
Corporate social responsibility in China: implementation and challenges. Graafland and Zhang (2014)	Business Ethics: A European Review	Article		✓		✓			✓
Do the millennials in the USA care about the fast food industry's involvement in corporate social responsibility? Harun, Prybutok and Prybutok (2018)	Young Consumers	Journal		✓		✓		✓	
Novel CSR & novel coronavirus: corporate social responsibility inside the frame of coronavirus pandemic in Greece. Panagiotopoulos (2021)	International Journal of Corporate Social Responsibility	Article		✓	✓			✓	
CSR Motivations									
Rethinking CSR during times of pandemic. Tomina, and Sorana (2020)	Annals of the University of Oradea, Economic Science Series	Article		✓	✓			✓	
Research on health and care for the environment as consumer motives in purchase of green products in the Republic of Serbia. Stankovic, Dukic, and Stankovic (2019)	Marketing	Article		✓	✓				✓
Stakeholder responses toward fast food chains CSR: Public health-related vs generic social issue-related CSR initiatives. Kim, and Ramos (2018)	Corporate Communications : An International Journal	Journal		✓		✓		✓	
CSR, Biodiversity and Japan's Stakeholder Approach to the Global Bumble Bee Trade. Reade, Goka, Thorp and	Journal of Corporate Citizenship	Article		✓	✓	✓		✓	

Mitsuhata (2014)									
COVID-19 Responses									
Corporate social responsibility actions and organizational legitimacy at the peak of COVID-19: a sentiment analysis. Giacomini, Martini, Sancino, and Zola (2021)	Corporate Governance: The International Journal of Effective Board Performance	Article		✓	✓			✓	
Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic. Mahmud, Ding, and Hasan (2021)	SAGE Open	Article		✓	✓			✓	
Corporate Social Responsibility in the COVID-19 Pandemic Period: A Traditional Way to Address New Social Issues. Raimo, Rella,Vitolla, and Vicente (2021)	Sustainability	Article		✓	✓				✓
The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. He, and Harris (2020)	Journal of Business Research	Article		✓	✓			✓	
An ethical perspective of business CSR and the COVID-19 pandemic. Manuel and Herron (2020)	Society and Business Review	Journal		✓	✓			✓	
The impact of COVID-19 on business perspectives of sustainable development and corporate social responsibility in China. Zhang, Lu,Morse, and Liu (2021)	Vanderbilt Journal of Transnational Law	Article		✓		✓			✓
CSR Initiatives									
Corporate Social Responsibility in Hotel Businesses. Yilmaz, and Yilmaz (2016)	Anadolu University Journal of Social Sciences	Article		✓	✓				✓
Corporate Social Responsibility in Healthcare: A case of Islamic Banks (IBs) in Bangladesh. Hossain, Yahya, and Rahman (2019)	Bangladesh Journal of Medical Science	Article		✓	✓			✓	
The physical activity and nutrition-related corporate social responsibility initiatives of food and beverage companies in	BMC Public Health	Article		✓		✓			✓

Canada and implications for public health. MP Kent, E Pauzé, K Guo, A Kent (2020)									
Recent initiatives towards CSR in india. Alpana (2014)	CLEAR International Journal of Research in Commerce & Management	Article	✓		✓			✓	
Pandemic, SDGs, and CSR: Case Study of Indonesia. Hadi, Ibrahim and Bulan (2020)	E3S Web of Conferences	Article		✓	✓				✓
Ethics and corporate social responsibility on the food market. Kosutova, and Jarossova(2014)	Engineering Sciences & Technologies / NaukiInzyniers kieiTechnologie	Article		✓	✓	✓		✓	
A Comparative Study of CSR Practices of Islami Shariah Based PCBs and Conventional PCBs in Bangladesh. Alam (2020)	European Journal of Islamic Finance	Article		✓		✓		✓	
A Perspective on Emerging Law, Consumer Trust and Social Responsibility in China's Food Sector: the "Bleaching" Case Study. Roberts. (2011)	Food & Drug Law Journal	Article		✓	✓	✓			✓
African media coverage of tobacco industry corporate social responsibility initiatives. McDaniel, Cadman & Malone (2018)	Global Public Health	Article		✓		✓		✓	
Public health and corporate social responsibility: exploratory study on pharmaceutical companies in an emerging market. Danescu $ Popa (2020)	Globalization and Health	Article		✓	✓		✓		
Imposed Socially Responsible Pricing on HIV/AIDS Drugs in Developing Areas: An Assessment of South Africa and Multinational Pharmaceutical Companies. Amusan (2015)	India Quarterly	Article		✓	✓	✓			✓
Corporate Social Responsibility and the health promotion debate: An international review on the potential role of corporations. Monachino and Moreira (2014)	International Journal of Healthcare Management	Article		✓	✓			✓	
Corporate Social Performance of	Issues in Social	Article	✓		✓			✓	

Indian FMCG Companies Introduction of CSR, framework and Karmayog CSR Ratings with three top Indian FMCG companies CSR initiatives. Khan (2009)	and Environmental Accounting								
The Corporate Social Responsibility Projects of the Oil Companies in Angola: Anecdotal Fact or Significant New Trend in Public Health Development Intervention? Tallio (2015)	Journal of Southern African Studies	Article		✓	✓	✓		✓	
Multinational oil companies in Nigeria and corporate social responsibility in the HIV/AIDS response in host communities. Uduji, Obasi, and Asongu (2019)	Local Environment	Article		✓		✓			✓
Selected aspects of the logistics network of public hospitals in the competitive market of health services. Lepczyk, and Bober (2016)	LogForum	Article		✓		✓			✓
Corporate Contribution in the Health Sector: The Case of Bangladeshi Banking Companies. Hossain, and Diah (2014)	Middle East Journal of Business	Article		✓	✓			✓	
Application of the Concepts of Social Responsibility, Sustainability, and Ethics to Healthcare Organizations. Haddiya, Janfi, and Guedira(2020)	Risk Management and Healthcare Policy	Article		✓	✓			✓	
Alcohol industry corporate social responsibility initiatives and harmful drinking: a systematic review. Mialon, and McCambridge (2018)	European Journal of Public Health	Article		✓	✓			✓	
Corporate social responsibility in the oil and gas industry in Qatar perceptions and practices. Kirat (2015)	Public Relations Review	Article		✓	✓				✓
Multinational Enterprises and Workplace Reproductive Health: Extending Corporate Social Responsibility. Vand and Transnat'l (2017)	Vanderbilt Journal of Transnational Law	Article		✓	✓			✓	
Corporate social responsibility: a case study of old and new private sector banks in india. Khandelwal and Sharma (2015)	CLEAR International Journal of Research in Commerce &	Case study	✓		✓				✓

	Management								
Corporate social responsibility in public health: A case study on HIV/AIDS epidemic by Johnson & Johnson company in Africa. Chattu (2015)	Journal of Natural Science, Biology & Medicine	Case study		✓	✓				✓
Corporate social responsibility in global health: an exploratory study of multinational pharmaceutical firms. Droppert, and Bennett (2015)	Globalization & Health	Article		✓	✓		✓		
Corporate social responsibility to improve access to medicines: the case of Brazil. Thorsteinsdottir, Ovtcharenko and Kohler (2017)	Globalization & Health	Article		✓	✓				✓
Public health and corporate social responsibility: exploratory study on pharmaceutical companies in an emerging market. Danescu, and Popa (2020)	Globalization & Health	Article		✓	✓		✓		
A comparative study of CSR in Pakistan! Fatima (2017)	Asian Journal of Business Ethics	Article		✓	✓	✓			✓
US Media Coverage of Tobacco Industry Corporate Social Responsibility Initiatives. McDaniel, Lown and Malone. (2017)	Journal of Community Health: The Publication for Health Promotion and Disease Prevention	Article		✓	✓	✓		✓	
What is the CSRs Focus in Healthcare? Russo (2016)	Journal of Business Ethics	Article		✓	✓			✓	
Can an Industry Be Socially Responsible If Its Products Harm Consumers? The Case of Online Gambling. Soriano, Javed, and Yousafzai (2012)	Journal of Business Ethics	Article		✓		✓			✓
Corporate Social Responsibility through Sport: The Community Sports Trust Model as a CSR Delivery Agency. Walters (2009)	Journal of Corporate Citizenship	Article		✓	✓				✓
Corporate responsibility for childhood physical activity promotion in the UK. Leone,Ling, and Baldassarre (2016)	Health Promotion International	Article		✓		✓	✓		

"AIDS Is Not a Business": A Study in Global Corporate Responsibility: Securing Access to Low-cost HIV Medications. Flanagan and Whiteman (2007)	Journal of Business Ethics	Article		✓	✓				✓
Corporate social responsibility and the tobacco industry: hope or hype? Hirschhorn (2004)	Tobacco Control	Article		✓	✓	✓			✓
CSR Outcomes									
Corporate social responsibility in health sector: a case study in the government hospitals in Medan, Indonesia. Lubis (2018)	Business: Theory and Practice	Article		✓		✓			✓
The Impact of Health Corporate SocıalResponsıbılıty (CSR) Actıvıtıes on Brand Attıtude and Customers' Loyalty in Two Big Cıtıes of Indonesıa. Yuliati, Balqiah, and Sobari (2017)	APMBA (Asia Pacific Management and Business Application)	Article		✓		✓			✓
Corporate social responsibility in public health provision: Community members' assessment. Duah, and Holmes (2019)	Cogent Medicine	Article	✓						✓
Corporate Social Responsibility, Environmental Pollution, and Stock Market Reaction. Wang (2021)	International Journal of Business & Economic Sciences Applied Research	Article		✓		✓			✓
The Role of Corporate Social Responsibility and Corporate Image in Times of Crisis: The Mediating Role of Customer Trust. Chen,Khan, and Hongsuchon (2021)	International Journal of Environmental Research and Public Health	Article		✓		✓			✓
Importance of environmental and public health activities for corporate reputation. Todorov and Todorova (2019)	Knowledge: International Journal	Article		✓	✓	✓	✓		
Impact of CSR on Organizational Behavior during a Pandemic: Highlighting Public Health and Safety in the Airline Industry. Kang, Lee, Moon, Park, and Suess (2021)	Sustainability	Article		✓		✓			✓

Society or the environment? Understanding how consumers evaluate brand messages about corporate social responsibility activities. Hanson, Jiang, Ye and Murthy (2019)	Journal of Brand Management	Article		✓	✓	✓			✓
Consumer inferences of corporate social responsibility (CSR) claims on packaged foods. W Wei, G Kim, L Miao, C Behnke,and Almanza (2018)	Journal of Business Research	Article		✓		✓		✓	
Sustaining customer engagement behavior through corporate social responsibility: The roles of environmental concern and green trust. Chuah, Manstrly, and Tseng (2020)	Journal of Cleaner Production	Article							✓
The effect of corporate social responsibility in the environment of high religiosity: an empirical study of young consumers. Butt,Mukerji, and Uddin (2019)	Social Responsibility Journal	Article		✓	✓	✓			✓
How environmental awareness and corporate social responsibility practices benefit the enterprise? An empirical study in the context of emerging economy. Khan, Yu, and Umar (2021)	Management of Environmental Quality: An International Journal	Journal		✓		✓			✓
The effect of corporate social responsibility (CSR) health-care services on patients satisfaction and loyalty; a case of Bangladesh. Hossain, Yahya, and Khan (2019)	Social Responsibility Journal	Journal		✓	✓	✓			✓
B Corps: A Socioeconomic Approach for the COVID-19 Post-crisis. Alvarez and Munoz (2020)	Frontiers in Psychology	Article		✓	✓		✓		

3 Research Gap

This section identifies research gaps related to CSR in healthcare. For a better understanding of the research gap thematic analysis has been conducted. Under the theme of CSR and SDGs, there is a need to carry out studies on how firm CSR efforts contribute towards the Sustainable Development Goals on health.

Rowlands (2017) points to a lack of studies, where solutions to reduce inequity in access to health

have been operationalised. Studies which investigate the association between digital divide prevalence and healthcare access were also not found. Specifically, studies which investigated the role of health awareness campaign communication in reaching out to the general community through CSR arm were also not found. A related aspect of CSR involving community discussions on mental health as a coping strategy was also not found. It also needs to be studied how CSR is helping address the concerns around maternal and child morbidity, especially where there is a lack of resources.

In the sphere of CSR perceptions, specifically for the Fast food business, one can study how the public perceives health-related CSR versus generic CSR. It may be useful for firms to study the perception of community-based initiatives in healthcare on their own employees and find ways in which they can be associated from the perspective of employee volunteering. The internal corporate social responsibility as well as external corporate social responsibilities of higher educational institutions in healthcare in India may also be studied. From the perspective of CSR frameworks, it is observed that there is no inventory of CSR initiatives in healthcare available for reference. In the studies, one does not find a reference to which initiative is mapped to which community need. From the perspective of implementation of CSR initiatives, it is not clearly understood from the studies what challenges companies face in implementing CSR initiatives in healthcare.

Further with specific reference to the COVID-19 response, Chen, Khan, Hongsuchon, Ruangkanjanases, Chen, Sivarak, & Chen (2021) suggested the area of future research could be the impact of customers' communication on pre- and post-crisis situations related to CSR.

Regarding CSR outcomes, no study has investigated the association between healthcare CSR and social impact in India.

3. CONCEPTUAL FRAMEWORK

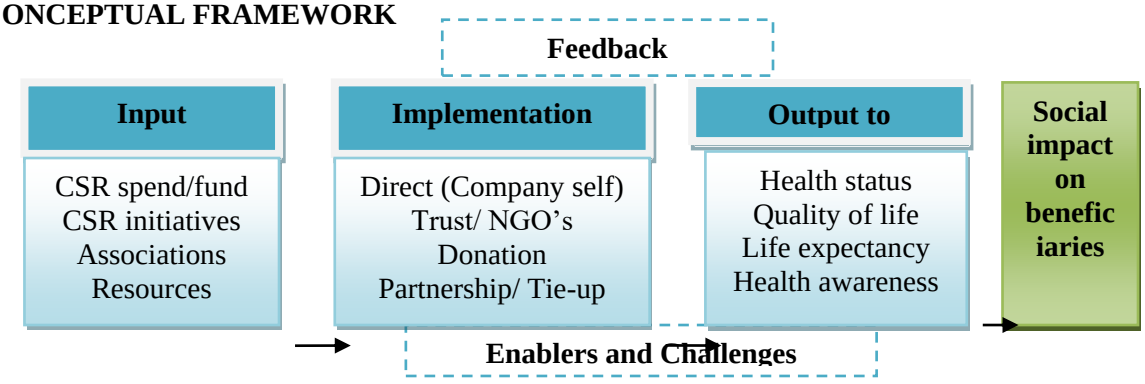

Figure 3: Conceptual framework of proposed research (Self constructed)

The conceptual framework of Input - Process - Output is modified to denote the association with healthcare CSR. Figure 3 elaborates on the conceptual framework covering inputs, implementation and outputs. The conceptual framework is divided into following points:

Input: CSR expenditure, choice of initiative, development of partners and other resources are the inputs in CSR.

Implementation modes: Companies implement CSR programmes indirectly through NGOs/Trusts/Foundations, and also directly through donations/volunteering. The step of Processing of input into output may be considered in the form of CSR Programme Implementation or Execution. The Implementation stage may encounter certain factors which enable implementation, and hence may be strengthened.

Output: The outputs of the CSR programmes are envisaged to be health status, Quality of life, life expectancy, health awareness and other health benefits.

Feedback: It is very important to control over the before and during of CSR initiatives and analyse after execution for a successful program. The overall effect of social benefit is impacted positively through enablers, and negatively through challenges. Further, certain challenges may be faced, which need to be solved before desired outputs are realized.

4. NEED OF THE STUDY

The need for this proposed study arises from the gap investigated in the literature review. It will help to make decisions and understand the responsibilities of policymakers, individuals, and firms. It will also help to know the potential CSR health initiatives, Challenges and remedies for performing CSR Programs which help the companies to strengthen their CSR program which also helpful for increasing community benefits.

5. OBJECTIVES OF THE PROPOSED RESEARCH

The objectives of the proposed research are divided into two parts. In Part 1, the CSR in healthcare initiatives of Nifty 50 companies would be studied, and Part 2 will be devoted to developing case studies of selected companies in this area. The objectives framed are as follows:

1. To understand the CSR initiatives in Healthcare undertaken by Nifty 50 firms in India
2. To understand how CSR initiatives in Healthcare have changed as a result of COVID-19 for Nifty

50 firms

3. To study the motivation, design, and implementation of select CSR initiatives in healthcare with the following secondary objectives:

a) To analyse whether the health needs of the target communities influenced the design of CSR initiatives in Healthcare

b) To understand what processes were being used by the company to implement specific CSR initiatives in Healthcare, what partnerships were engaged in, what challenges were experienced and what solutions were devised

c) To understand what community benefits have arisen as a result of the initiatives.

6. RESEARCH METHODOLOGY

The proposed research is exploratory and qualitative in nature. In the present section presents the research design as per the proposed objectives along with presents the brief introduction of various research methods and tools which will be used to fulfil the proposed objectives, and the end of this section the overall summary of the research design has been stated.

6.1 Salient points about research methods

The proposed research will be conducted in 2 parts. Part 1 is expected to cover the qualitative aspects related to the study of CSR initiatives in Healthcare of Nifty 50 companies. These will encompass objectives 1 - 2. Part 2 will cover the qualitative case studies of individual firms to satisfy Objective 3. For the purpose of the study, both primary and secondary data will be collected.

- **Data source**: Secondary data sources like Company Annual reports, CSR reports, websites and Business Responsibility reports will be used to collect data on CSR initiatives in healthcare, create an inventory and understand the effect of COVID - 19 on CSR initiatives in healthcare.
- **Sample**: Nifty 50 companies. National stock exchange FIFTY / Nifty 50 / Nifty CNX, consists of 50 companies with stronger profitability, less debt, and more stable earnings, covering 23 industry sectors. It serves as a major company benchmark index on the NSE (National Stock Exchange) of India.
- **Period of the study**: Data will be collected for 2018-19 and 2021-22.
- **Data collection**: Content analysis will be used to collect data. Content analysis uses the existence

of specific words, topics, or concepts in a given set of qualitative data (text) to assess and examine the frequency, importance, and correlations of such specific words, topics, or concepts. In the present research, a list of CSR initiatives in healthcare will be developed for the period of the study. This will create an inventory for the specific years being studied.

- **Data Analysis**: For the present research, it is aimed to study which initiatives were in prevalence for the years in question, and which new initiatives have emerged during COVID-19. Descriptive statistics are expected to be used for data representation and analysis.
- **Part II: Case studies on CSR initiatives in Healthcare**
- **The criterion for selection of the company**: Agreement to participate in the research and should have implemented CSR in Healthcare for at least 1 year.
- **Data source**: Primary data sources are expected to be used to collect the data.
- **Case study Approach**: A case study approach will be adopted for Part II. A case study means a depth study of an individual, group or event (Mccombes, 2022). Case studies are popular methods of research in fields like psychology, sociology, political science, social work, business, and community planning (Yin, 2003). Case studies do not begin with pre-existing theoretical concepts and make use of multiple sources of evidence. A case study explores the research question and looks for various types of evidence that are present in the case scenario and that need to be accumulated and summarisedin order to provide a more thorough response to the research question. Experiments, surveys, histories, and the evaluation of archival data are all examples of case studies (Gillham, 2000).

It may be noted that “what” questions are asked in exploratory case studies and “why” questions are asked for explanatory case studies. In the proposed study the first one is aimed to be developed. To the extent that the sub-objective (i) is to be addressed, an explanatory aspect of the case study will be used. This objective aims to understand why the company decided to pursue a particular CSR initiative. Sub-objective (ii) & (iii) are addressed, an exploratory aspect to explore healthcare CSR implementation program along with the challenges and remedies to solve them from companies perspectives, will explore the benefits of healthcare CSR as per beneficiaries views.

- **Sample size**: Between 3 to 5 companies will be studied to develop cases on healthcare practices.

Hadi, Ibrahim, Prabawani&Suryoko, 2020 have included two industries (Power Generation of Java-Bali and East Kalimantan Fertilizer Factory) for the case study and used a secondary method for data collection and used content analysis. Andfor taking responses according to various researchers (Sandelowski, 1995 & Boddy, 2016) it is mentioned that 10 to 15 is the adequate sample size for qualitative research.

- **Data collection technique**: Methodological triangulation method will be used in the proposed study, which encourages the use of multiple data collection techniques like interviews and observations (Yin, 2003). A technique for improving the validity and trustworthiness of research findings is triangulation. This method, which may be applied to both quantitative and qualitative studies,can assist in explaining a study's findings (Noble & Heale, (2019). The primary data for the case study will be collected through personal interviews with the CSR Head/team members, NGO partners and beneficiaries. Depending on the number of beneficiaries, a short questionnaire may be developed to obtain their views. Secondary data will be collected through a review of the annual report, need assessment report and any other reports that may be shared by the company. Observation of the sites where the CSR initiative is being implemented will also help in data collection.
- **Data Analysis technique**: In the proposed research the case study approach is the Explanation building method will be used. Explanation building is an iterative process of synthesising logical explanations from all the participants (Yin, 2003). The triangulation method will be used in the case study approach, along with explanation building.

Table 5: Summary of the research design

Part 1of the proposed research will be based on **secondary data.**			
Objectives of the proposed study	**Data collection tools/sources**	**Data analysis**	**Expected output**
Objective 1: To understand the CSR initiatives in Healthcare undertaken by Nifty 50 firms in India.	Self-constructed instrument based on published annual reports by Nifty-50 companies for the year 2021-22.	Descriptive statistics	List of CSR initiatives in healthcare
Objective 2: To understand how CSR initiatives in Healthcare have changed as a result of COVID-19 for Nifty-50 firms	Self-constructed instrument based on pre and post covid-19 initiatives of Nifty-50 companies for 2 years 2018-19 and 2021-22.	Descriptive analysis	List of initiatives in healthcare as a result of COVID -19 Chart and comparative

			analysis in the context of COVID-19.
In **Part 2** of the proposed research **Primary data** will be used. Following is the summary of objective 3, which has been divided into 3 sub-objectives.			
Objective 3A: **To analyse whether the health needs of the target communities influenced the design of CSR initiatives in Healthcare.**	Semi-structured interviews of companies' CSR concern persons	Explanation Building Analytical descriptive method will be used to Interpret the interviewer.	To know how companies decide particular health-related CSR initiatives Companies' motivation factors towards CSR in healthcare
Objective 3B: **To understand what processes were being used by the company to implement specific CSR initiatives in Healthcare, what partnerships were engaged in, what challenges were experienced and what solutions were devised**	Semi-structured interviews of companies' CSR concern persons	Explanation Building Analytical descriptive method will be used to Interpret the interviewer.	To explore the overall healthcare CSR implementation program Challenges and solutions to overcome the hurdles.
Objective 3C: **To understand what community benefits have arisen as a result of the initiatives.**	Questionnaire survey on companies beneficiaries	Analysis of respondents' questionnaires survey.	List of societal benefits approved from CSR in Healthcare.

7. PROPOSED CHAPTERIZATION

The proposed research will contain the following indicative chapters:

Chapter 1: Introduction

Chapter 2: Review of literature

Chapter 3: Part I: Study of CSR Initiatives of Nifty 50 companies

- Research Methodology
- Findings and Analysis
- Conclusions

Chapter 4: Part II: Case studies on CSR initiatives in Healthcare

- Research Methodology
- Case Study on CSR in Healthcare on Company 1 (Name to be included after company agreement)
- Case Study on CSR in Healthcare on Company 2 (Name to be included after company agreement)
- Case Study on CSR in Healthcare on Company 3 (Name to be included after company agreement)
- Conclusions

References

Annexures

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2. Ahen, F. (2018). Dystopic prospects of global health and ecological governance: Whither the eco-centric-humanistic CSR of firms? Humanistic Management Journal, 3(1), 105-126. https://doi.org/10.1007/s41463-018-0034-1
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